

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **Yoshiaki WATANABE et al.**

Group Art Unit: **3742**

Application Number: **10/594,277**

Examiner: **Mark H Paschall**

Filed: **September 26, 2006**

Confirmation Number: **3346**

For: **ACOUSTIC HEATER AND ACOUSTIC HEATING SYSTEM**

Attorney Docket Number: **063028**

Customer Number: **38834**

AMENDMENT UNDER 37 C.F.R. §1.111

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

April 22, 2010

Sir:

This paper is filed in response to the Office Action dated January 25, 2010.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 6 of this paper.